THE EFFECT OF GREEN ENTREPRENEURIAL INTENTION ON SUSTAINABLE REPORTING

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The Effect of Green Entrepreneurial Intention on
Sustainable Reporting

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Abstract

This study's main objective is to learn relationship green entrepreneurial intention and sustainable reporting. The quantitative techniques are used to explain business performance on sustainable reporting. For data analysis, correlation, and multiple regression and descriptive. For sampling technique use stratified random sampling. The model was tested using SPSS. As a result, all majority of the independent variables and the dependent variables are significantly related. This study found green product innovation, green process innovation, green service innovation and green technology innovation are significant as green entrepreneurial intention towards sustainable reporting.

Keywords: entrepreneurial, sustainable reporting, green entrepreneurial intention, environment, green innovation

CHAPTER 1

1.0 Introduction

Pengkalan Chepa is the area selected for the title of this study to get respondents from surrounding residents. Many people are unaware of the numerous effects of green business on sustainable reporting. This is due to the fact that most entrepreneurs are not as familiar with green entrepreneurship. Pengkalan Chepa is a location with many industrial areas, so it is very appropriate to selected entrepreneur in Pengkalan Chepa as respondents for this study.

The purpose of this study is to inform the community, especially business owners, more thoroughly about green entrepreneurship. This is a result of their continued ignorance of the effects of engaging in green entrepreneurship. This is so because most companies only care about their bottom line. This study will demonstrate how green entrepreneurial intentions and sustainable reporting are related. To raise awareness of green business, Malaysia has introduced firms that create eco-friendly goods and services. The green process is the crucial phase of a product's production. This is due to the fact that this level calls for taking specific steps to lessen the environmental impact of a product's manufacturing processes.

The dependent variable and the independent variable are covered in more detail in this chapter. Then, earlier studies go into greater detail about environmentally friendly procedures, technologies, goods, and services. This can increase our knowledge and make it easier for us to move forward with our research. To determine whether this research has already been done or not, the researcher must locate the research topic in any book, article, or online resource.

1.1 Background of study

For a very long time, both conventional and academic perspectives have viewed green entrepreneurship as the domain of extraordinary people (Aslam & Hasnu, 2016). According to research on green business owners, their operational environment has an impact on their operations (Baker & Sinkula, 2005) assert that entrepreneurship is vital to the growth and development of society. Entrepreneurs accelerate fundamental economic transitions, produce jobs, and drive and influence development. They circuitously increase efficiency by bringing new competition (Bandura, 1997). Therefore, business venture is an intoxicating for economic growth and national vitality; it appears to be the instrument that converts information into growth (Banerjee, Charles, & Easwar, 1995). There is a growing desire to find novel solutions as environmental issues become more serious (Bangash & Naeem, 2014).

Information on their overall economic, environmental, managerial, and social performance is provided by the sustainable reporting. According to studies, companies from the chemical industry started issuing conservational reports in the late 1980s with the intention of establishing a positive reputation. Organizations can present their impact on a wide range of issues, as well as the opportunities and risks they face, through sustainability reporting, which also enables them to make intelligent strategic decisions. Investors need more need more and more in-depth data that goes beyond conventional financial reporting to show how an organization's strategy, governance, social responsibility, and environmental presentation relate to its competitive advantages and value creation. Risks are posed by the events' complex causal relationships, which also have an impact on sustainability (Stanković, Tomić & Stanković, 2020; Arvidsson, 2019)

1.2 Problem statement

This allows businesses to respond to dynamic market demands and maintain competitiveness through green modernization of its products and processes, it must have the concept of "dynamic capabilities" (Giddings, Hopwood, & O'Brien, 2002). For the construction and execution of business models, a company's dynamic capabilities include "sensing," "seizing," and "changing" (Hair, Black, Babin, Anderson, & Tatham, 2006.) Competitors strive to imitate the dynamic efficiency resulting from management characteristics, practices and organizational culture (Hewlett, Sherbin, & Sumberg, 2009). Green dynamic skills will improve the performance of green product production, which will then meet the environmental needs of stakeholders (Khan, Ahmed, Nawaz, & Ramzan, 2011). The main goal of green innovation is to develop environmentally friendly products and procedures using innovative methods.

The production of goods and services with little impact on the environment through the use of environmentally friendly technologies is referred to as "green innovation" (Linan, Rodriguez Cohard, & RuedaCantuche, 2011). It helps businesses compete more effectively in dynamic marketplaces while lowering costs. Green innovation companies seek to use recycled materials in product designs because they are affordable and safe for the environment (Lorsch, & Morse, 1974). Businesses can temporarily improve their corporate image and market competitiveness with the help of GPDI's green intellectual capital and this improvement will bring environmental awareness to stakeholders.

Green, vivacious talent supports businesses in becoming more entrepreneurial so that they can change their environments through innovation and adapt to them, ultimately increasing business success. However, a company's competitive advantage consists of having dynamic capabilities and implementing intentional routines to reorganise capitals in order to remain relevant and reasonable as markets expand, compete, split apart, change, and eventually die (Pachaly, 2012). Additionally, the market's dynamism controls how much of an impact green dynamic capabilities have on firm performance. Businesses must adjust and build their source portfolios to satisfy the diverse stakeholder groups that demand environmental protection through green product innovation (Parrish, & Foxon, 2009).

1.3 Research objectives

The main purpose research objectives are:

iv. To determine the relationship between the green product innovation towards sustainable reporting.

v. To determine the relationship between the green process innovation towards sustainable reporting.

vi. To determine the relationship between the green service innovation towards sustainable reporting.

vii. To determine the relationship between the green technology innovation towards sustainable reporting.

1.4 Research questions

The research questions is

i.   What is the relationship between the green product innovation towards sustainable reporting ?

ii.   What is the relationship between the green process innovation towards sustainable reporting?

iii. What is the relationship between the green service innovation toward sustainable reporting

iv.   What is the relationship between the green technology innovation towards sustainable reporting?

1.5 Scope of study

The study shows the effect of green entrepreneurship on sustainability reports among entrepreneurs around Pengkalan Chepa, Kelantan. Therefore, the objective of the research is to determine the relationship between green entrepreneurial on sustainable reporting. There are many impacts of green entrepreneurship on sustainable reporting that many do not know. This is because most entrepreneurs are less exposed to green entrepreneurship. This study is very suitable to be conducted by making them respondents because Pengkalan Chepa is a place with many industrial areas. A questionnaire or survey will be conducted entrepreneur among community at Pengkalan Chepa, Kelantan. From the questionnaire, the research findings will be implemented, compiled and analyzed..

1.6 Significant of the study

The importance of this study is to reveal more deeply about green entrepreneurship to the community, especially entrepreneurs. This is because they still lack understanding about the effects of practicing green entrepreneurship. This is because most businesses only care about profit. This study will show the relationship between the effects of green entrepreneurial intentions on sustainable reporting. Malaysia has introduced companies that produce green products and services to create awareness about the green business. The green process is the most important stage in producing a product. This is because this level involves specific actions in reducing the impact on the environment in the manufacturing activities of a product.

Another effect is green technology innovation. Is a technology used by an entrepreneur to produce a product in an environmentally friendly way? Solar energy, wind power, geothermal, biomass and hydroelectric power are examples of green technologies. This is a technology that can reduce environmental pollution. Furthermore, this innovation can increase cost savings and energy resources. Not many factories in Malaysia are built using green technology, for example the new Dutch Lady Milk Industries Bhd (DLMI) factory located in the new town of Estek, Negeri Sembilan, which will become a smart production hub. In addition, green technology innovation can improve people's quality of life by guaranteeing a more sustainable environmental quality. Green technology also has great potential in driving national development. This is because industries that use green technology can provide job opportunities to the local community.

Next is green product innovation. Green products are products that are designed to have an impact on the environment such as products that do not use toxic chemicals, can be recycled, reused and use environmentally friendly packaging. This is very important because most of the products that are produced use toxic and environmentally friendly tides.

The use of waste materials as raw materials from the generation process to the waste disposal process can encourage the recycling industry to thrive and provide a good return to the country while also being able to maintain environmental sustainability. However, such products are still at the research stage. For example, the campaign uses metal straws as an alternative and there are some food premises that introduce straws made of paper.

Service is the last stage and is an important step in every production activity of a product. The services offered must benefit the environment or conserve natural resources. Most of the services offered by entrepreneurs do not care about the environment. For this reason, this study was made to foster awareness among both entrepreneurs and consumers.

This study is also capable of sparking new ideas and innovative thinking in producing more environmentally friendly products. Furthermore, graduates are highly encouraged to seize golden opportunities in the field of entrepreneurship, especially in the production of environmentally friendly local products that are able to penetrate domestic and foreign markets. Changes need to be made to ensure that we will still be able to enjoy the life we enjoy today in the long term even though green practices are not the norm for some of the Malaysian community.

1.7 Definition of term

1.7.1 Sustainable reporting

Sustainability reporting is the reporting of a company's performance and impact on various topics of sustainability, protecting the environment, social and governance. In addition, entrepreneurs become more transparent about the risks and opportunities they face to give holders confidence about performance beyond the lowest levels. Building and maintaining trust in business and government is fundamental to creating a sustainable global economy and thriving world

Every day, ideas are made by businesses and governments that have a direct impact on their stakeholders, such as decisions related to financial institutions, labour organizations, civil society, citizens and the level of trust they have with them. These decisions are based solely on financial information and will consider the risks and opportunities associated with various factors in the short and long term.

The effects of green innovation on the environment and society will be taught to researchers. Additionally, green innovation must be carried out in order to implement it into the business's operations as products, processes, services, and technology.

1.7.2 Green product innovation

In addition to building a distinct market position, gaining a competitive edge, and developing a reputation for green leadership, green product innovation also generates green goodwill. This could be very advantageous for the business and has the potential to instil customers' minds with a sense of altruism. Furthermore, (Ar 2012) shows that if a business that is conducted focuses on product innovation and the environmental impact of the product, this will gain some advantage over its competitors.

1.7.3 Green process innovation

Green process innovation is an environmentally oriented behavior for firms, as well as an effective strategy to promote sustainable competitive advantage (Ma, Hou & Xin, 2017; Rezende, Bansi, Alves & Galina, 2019). Green process innovation is defined as an "application or exploitation of a production process that is new to the firm and can reduce environmental pollution compared to other alternatives". (Ma, Zhang, & Yin, 2019, p. 1). It also involves end-of-pipe technology that uses pollution control equipment to ensure compliance with environmental regulations.

Green process innovation can provide trust to internal stakeholders and can improve

operational effectiveness and financial success (Khan et al. 2019). However, green process innovation will also have a significant impact on the company's bottom line. In addition, general research needs to improve company processes and reduce environmental and social impacts. According to Bhatia, Khan, Kaur et al., Wang, Li et al. (2021), Green process innovation reduces harmful business consequences including water pollution, hazardous waste and pollutants, which can improve worker safety.

1.7.4 Green service innovation

Demand from a green service because competition and green innovation variables have received less attention to be researched, innovation is a very important variable that has attracted the attention of industry experts. (Chang, 2018). Furthermore, green service innovation can also be a resource that can minimize the firm's capital cost and reduce the rate of cost utilization (Zhang, Xu et al. 2020). Green services can involve an environmental perspective, which allows the firm to stand out among its competitors.

1.7.5 Green technology innovation

Green technology is a technology that protects the environment while enhancing products, processes, and business. Long-term sustainability is attained through the application of green technologies. Environmental rules have a link with green technology innovation, government financing, and incentives in the form of tax relief to promote the use of GTI for energy efficiency and emission reduction, claim Guo, Xia, Zhang, and Zhang (2018). However, one of the crucial components of GIR that is utilised for operational tasks is GTI reporting (Schiederig, Tietze and Herstatt, 2012). Investors evaluate business running operations on a regular basis in order to decide which businesses to invest in. The quality of environmental disclosure and openness in reports on sustainable practises is thereby improved by green technology innovation reporting (GTIR). Finally, early adoption of renewable technology, waste production, and energy use may all be used to determine GTIR.

1.8 Organization of the proposal

1.1.1 : Introduction

Based on the chapter 1, the researcher is the effect of green entrepreneurial intention on sustainable reporting. The important objective of this researcher to determine the level on concern of entrepreneurs towards environment, social and other. This can have a good effect on society. In addition, in this chapter background, problem statement, research question, research objective, research scope, research importance, definition of words, and proper preparation of proposals. This chapter will also help us to understand the goal in doing this study.

1.1.2 : Literature Review

Chapter 2 discusses about the definition items in the proposal and underpinning theory used to conduct the research. Beside, this chapter reviews the previous study of the effect of the green entrepreneurial intention on sustainable reporting and follow by hypothesis statement. In this chapter also discusses the relationship between independent variables and dependent variable.

1.1.3 : Research Methodology

Chapter 3 discuss about report on the analysis of the research which includes research design, data collection methods, study population, sample size, sampling techniques, research instrument development, measurement of the variables, procedure for the data analysis. The data methods that chosen will be help the research to make analysis and also verify the reliability and validity.

CHAPTER 2

LITERATURE REVIEW

2.1 Introduction

This chapter is to discuss the effect of green entrepreneurship intention on sustainable reporting. This chapter begins a definition, functional, and topical discussion. Both the independent and dependent variables are discussed by the researcher. Green product innovation, green process innovation, green service innovation, and green technology innovation are the independent variables. The dependent variable is the sustainability reporting of entrepreneurs in Pengkalan Chepa, Kelantan. Furthermore, the researcher will go over the independent and dependent variables in greater detail based on the researcher framework, which is the factors of sustainable reporting behaviour among the entrepreneurs in Pengkalan Chepa, Kelantan. After narrowing the problem and gaining more experience, the best solution will be found. A variable that is constant and unaffected by the other variables being measured is referred to as an "independent variable." The researcher has systematically manipulated the state of an experiment. It is thought to be the cause.

2.2 Underpinning theory

The aim is to identify the determinants of sustainability reporting that have been studied in the literature and to identify consistencies, gaps, and opportunities for future research. This will directly impact the acceptance, scope and quality of reporting. They provide the often missing link to theories based on our findings of interest and signal. Finally, potential future research themes are discussed highlighting gaps and under-exposed topics in regulation and governance, as well as reporting quality and stakeholder perceptions.

2.3 Previous studies

Previous studies refer to published studies that have been disseminated in the past that report research findings. There is no competitive Scientific Research without previous studies. Based on previous research, Parvez Alam Khan, Satirenjit Kaur Johl Pritam Singh, and Shireenjit Kaur Johl (2021) focuses on green innovation. The researchers say their findings are not conclusive about the factors that contribute to sustainability reporting and disclosure. Therefore, the adoption companies' proactiveness towards green innovation reporting is reflected, this is because stakeholders have increased their demand for green innovation practices to be used as an innovation in the green innovation component Furthermore, a firm's management takes environmental concerns seriously and to help foster a positive green image, businesses place a high value on environmental reporting.

2.3.1 Green Product Innovation

Products designed to minimize environmental impact throughout their life cycle (Xie et al 2019). Green product innovation is a very important component that influences sustainable reporting. This is so because a product brand that contributes something to society and the environment automatically improves its brand image. Green products play an important role in helping companies develop towards environmental sustainability. Immediately, the company will have a set of loyal green customers who choose green products over conventional products that are not environmentally friendly. However, there are still customers who do not trust a product that does not have branding even if the product uses organic ingredients. In addition, the manufacture or production of green products will open the door to a new market of green consumers who are even willing to pay more for the same thing (Damanpour, 2010). However, organic goods that are sold are valued by customers based on green packaging, details and others that indicate the product is a green product (Jaiswal and Kant, 2018). Then it will attract more stakeholders to invest in the company.

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H1 - There is a significant relationship between green product innovation and sustainable reporting.

2.3.2 Green Process Innovation

Green process innovation refers to specific actions that can reduce the environmental impact of all processes involved in the product manufacturing process. Therefore, it requires the integration of new environmentally friendly chemical pathways and technical innovation to achieve green process development. This is so because this green process innovation can improve the operational efficiency and financial performance of the organization as well as contribute to trust among stakeholders (Khan et al., 2019). In the study of Lie et al. (2017) the method of promoting green product design and production, and laying the foundation for green product innovation is the best method to systematically improve the entire operation and management process to use resources and energy more efficiently. Research agrees to improve company processes and minimize environmental impact although it is still arguable that it will affect the financial success of the firm. However, these measures can improve worker safety while minimizing adverse effects such as water pollution, toxic waste and pollutants (Khan et al., 2019 and Ma et al., 2017).

H2 - There is a significant relationship between green process innovation and sustainable reporting.

2.3.3 Green Service Innovation

Green service innovation refers to services that benefit the sustainability of the earth and conserve natural resources. The services in question are IT systems, manufacturing, packaging, storage and so on. This can help organizations improve the transparency of their

operations. However, the packaging designed for each product production will have a negative impact on the environment. This is because people are not aware of good packaging that benefits the environment. This is because people need to know more about a product they want to buy. In addition, (Zhang, Xu et al., 2020) said that this green service innovation can also be a resource that minimizes capital. This will attract more academics and industry as research related to green innovation variables is less done. The firm's absorptive capacity and dynamic capacity must be green and green services must have a positive relationship with the firm's success in achieving green services according to Chen, Lin, Lin, and Chang (2015).

H3 - There is a significant relationship between green service innovation and green entrepreneurial intention on sustainable reporting.

2.3.4 Green Technology Innovation

Green technology innovation is using green technology, such as tidal energy, vertical farming, self-sustaining structures, and natural waste treatment systems, can help reduce human impact on the environment. The goal of green technology is to protect the environment, repair damage to nature and conserve the earth's natural resources. However, it does not affect sustainable reporting much because only a few entrepreneurs emphasize the use of green technology. A study done by Yamei Sun, Yonglong Lu, Tieyu Wang, Hua Ma & Guizhen He (2008) to identify the relationship between technology patents and CO2 emissions in China where the study shows that technological progress reduces carbon emissions significantly. In addition, Chen and Lei (2018) observed a significant negative relationship technology innovation and carbon emissions, suggesting that nations with high carbon output may reduce pollution by boosting investment in technology innovation.

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H4 - There is a significant relationship between green technology innovation and sustainable reporting.

2.4 Hypothesis statement

There are four hypothesis that have been developed to determine to examine relationship between the dependent variable and independent. Based on this survey, the research hypothesis is:

H1 - There is a significant relationship between green product innovation and sustainable reporting.

H2 - There is a significant relationship between green process innovation and sustainable reporting.

H3 - There is a significant relationship between green service innovation and sustainable reporting.

H4 - There is a significant relationship between green technology innovation and sustainable reporting.

2.5 Conceptual framework

The purpose of this study is to investigate the entrepreneurial intention among entrepreneurs at Pengkalan Chepa, Kelantan. The independent variable (IV) are green product innovation, green process innovation, green service innovation and green technology innovation while the dependent variable is green entrepreneurial intention on sustainable reporting. The proposed research framework is depicted in the diagram below.
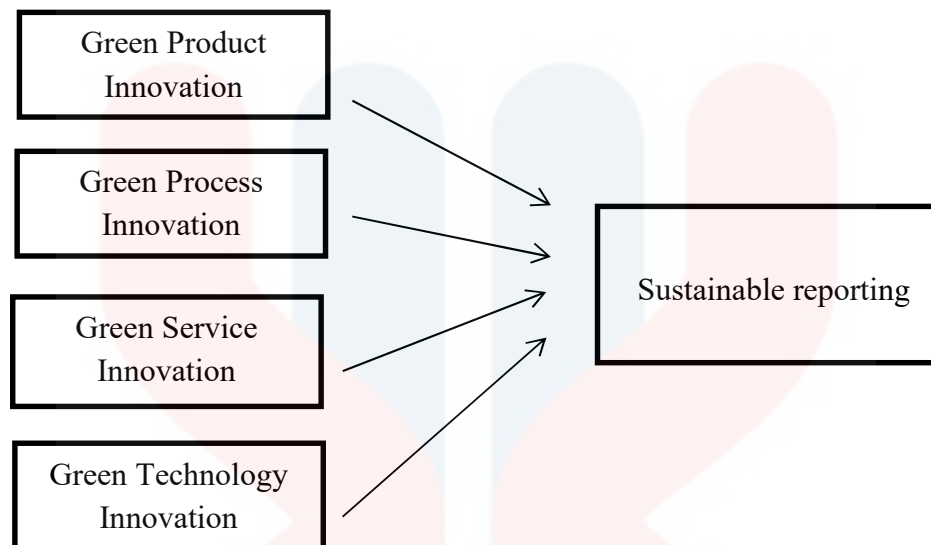
Figure 2.1: Conceptual framework of the effect of green entrepreneurial intention on

sustainable reporting among entrepreneurs at Pengkalan Chepa, Kelantan.

Figure 2.1 show a projected framework to assist in as establishment of this study. It a
significant relationship between independent and dependent variable. This is the effect green
entrepreneurship intention on sustainable reporting. The independent variables are green
product innovation, green process innovation, green service innovation and green technology
innovation.

First, the relationship between the green product innovations on sustainable reporting
to entrepreneurship among community in Pengkalan Chepa. Improvements in products through
the use of environmentally friendly materials or recovered materials because this approach can
reduce the impact on the environment including product modifications that can reduce energy
savings, prevention of pollution during product use (Yuan Ma et al, 2018).

Second is relation between the green process innovations on sustainable reporting to entrepreneurship among community in Pengkalan Chepa. Green process the innovation used can provide trust and confidence, if the production process that is carried out prioritizes environmental aspects (Refarandira Lukitaruna, 2018).

Next is relationship between the green service innovations on sustainable reporting to entrepreneurship among community in Pengkalan Chepa. This green process innovation is a production process that is done before carrying out the innovative process. This process will use recycled goods, meet needs and wants that competitors do not have and use "clean" technology by using renewable energy (Jian Zhou et al, 2021).

Lastly is relationship between the green technology innovation on sustainable reporting to entrepreneurship among community in Pengkalan Chepa. Green technology or natural technology means using science and technology expertise to protect natural resources and reduce raw material sources that have a negative impact on the environment from human activities (Alexis Normand, 2022).

2.6 Conclusion

This chapter discusses the two variables in more detail, namely the dependent variable and the independent variable. Next, previous studies explain in more depth about green process, green technology, green products and green service. This can add more knowledge and facilitate the study to make the next step. The researcher needs to find the research topic from any book, article and internet to see if this research has been done by the researcher before or not. The researcher obtained 4 hypotheses while conducting this study. A hypothesis is an opinion that is considered true even though its truth has not yet been proven, when we have identified important variables in a situation and established a relationship between them through conquest or a theoretical framework.

CHAPTER 3

RESEARCH METHOD

3.1 Introduction

The study design, data collecting strategy, research instrument, sample technique, pilot test, and data analysis method are all covered in the methodology portion of this chapter. Quantitative research and qualitative research are the two categories under which research methodology is also divided. The researcher will find it simpler to research the subject as a result. The systematic process that the researcher uses to work from problem identification through conclusion is known as methodology.

3.2 Research design

The methodological part of this chapter covers the study design, data collecting strategy, research instrument, sampling technique, pilot test, and data analysis method. Research methodology is divided into two categories: quantitative research and qualitative research. As a result, the researcher will find it easier to research the topic. From the moment the issue is identified all the way through to the conclusion, the researcher follows a methodological process.

3.3 Data collection method

This research uses;

3.3.1 Primary

The data that is collected for the first time through personal experience or evidences, particularly for research (Danang Sunyoto, 2013). The method used in this study is a questionnaire. Questionnaires are one of the tools used to conduct surveys. It includes specific questions with the aim of understanding the topic from the respondent's point of view. The questionnaire has closed, open, short and long

questions. The researcher who conducted this questionnaire will use a 5-point Likert scale to be chosen by the participants in this questionnaire.

3.3.2 Secondary data

Data that is collected by someone other than the primary user (Hasan, 2002). Secondary data is considered as a guide for the researcher to support the facts obtained from the respondents. Secondary data used in this study are articles, internet and books.

3.3.3 Articles, Journals, Reports

Researchers will refer to journals, articles and reports to complete a literature review. Information obtained from journals, articles and reports will help the researcher to develop a framework to complete the research. The researcher used various types of articles related to the research topic as references to further strengthen the research conducted.

3.3.4.Internet

This is a very important network for researchers to get more detailed information about the research being conducted. This network is very convenient for researchers and will save time but this network also has its own weaknesses.

3.4 Study population

Population is the number of people who live in a place such as a country, state, district and so on. Target population of this study is entrepreneurs who are in the Pengkalan Chepa area, Kelantan where the estimated population is 6,768 people with an area of 23 square kilometers. This population is the target because it has a large number of entrepreneurs and makes it easier for the researcher to find respondents to achieve the objectives of the study.

3.5 Sample size

The sample is part of the population to be studied (Arikunto, 2006). It is a small data set that allows the researcher to select from a large population. The appropriate sample size according to Roscoe (1975) is For research, the number between 30 and 500 is suitable for conducting research.

Table 3.1: Table for sample size of population by Krejcie and Morgan (1970)

N	S	N	S	N	S	N	S	N	S
10	10	100	80	280	162	800	260	2,800	338
15	14	110	86	290	165	850	265	3,000	341
20	19	120	92	300	169	900	269	3,500	346
25	24	130	97	320	175	950	274	4,000	351
30	28	140	103	340	181	1,000	278	4,500	354
35	32	150	108	360	186	1,100	285	5,000	357
40	36	160	113	380	191	1,200	291	6,000	361
45	40	170	118	400	196	1,300	297	7,000	364
50	44	180	123	420	201	1,400	302	8,000	367
55	48	190	127	440	205	1,500	306	9,000	368
60	52	200	132	460	210	1,600	310	10,000	370
65	56	210	136	480	214	1,700	313	15,000	375
70	59	220	140	500	217	1,800	317	20,000	377
75	63	230	144	550	226	1,900	320	30,000	379
80	66	240	148	600	234	2,000	322	40,000	380
85	70	250	152	650	242	2,200	327	50,000	381
90	73	260	155	700	248	2,400	331	75,000	382
95	76	270	159	750	254	2,600	335	1,000,000	384

Source: Krejcie and Morgan (1970).
Note: N = population size; S = sample size

Therefore, the researcher estimates that only 364 people represent the entire population for this study where the researcher only focuses on entrepreneurs in the community in Pengkalan Chepa, Kelantan. This questionnaire will be distributed randomly to the respondents. The following is a chat bar that shows the population of Pengkalan Chepa, Kelantan.
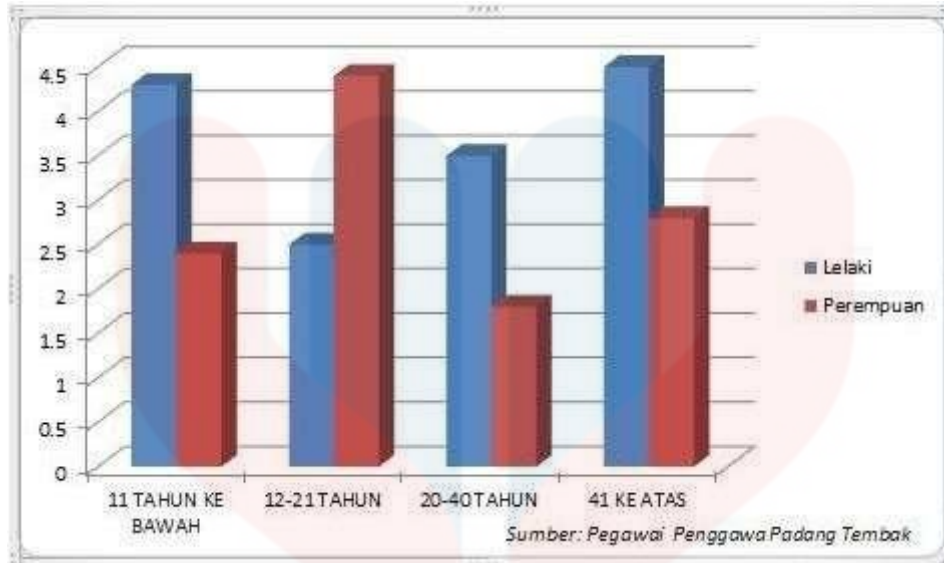
Figure 3.1 : The population of the Pengkalan Chepa, Kelantan

Source : Pusat Ekonomi Digital (2022)

3.6 Sampling techniques

A sampling technique is the name or other identification of the specific process by which the entities of the sample have been selected. The sampling method used in this study is a non-probability sampling technique. This refers to the selection of a random population that has an equal chance of being selected and collected for a sample. Simple random sampling was used to represent the respondents in this study. Convenience sampling, also referred to as random sampling, is one of the non- probability samples collected by closer and easier samples, either geographically or by close friends (Dörnyei, Z. 2007). In this analysis, under non-probability sampling, respondents will be selected through convenience sampling technique. Sampling is convenient and selects participants where they are easily accessible. In addition, due to the lack of time to conduct the study itself, if the researcher chooses participants who are easy to find, it is easier.

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3.7 Research intrument development

Research instruments are tools used to collect and analyze data. Researchers can use this tool in many fields. This tool is very helpful for marketers in market research and customer behavior studies.

3.7.1 Questionnaire

The questionnaire is research tool consisting of a series of questions designed to collect data from respondent which is Section A. B and C. The demographic data is coverage in section A include age, gender, race, occupation and course. Section B is about independent variable. That is green product innovation, green process innovation, green service innovation and green technology innovation. Then section C is dependent variable as a sustainable reporting. These questions in this study's questionnaire were adapted from earlier studies.

Table 3.2 : Section A (Demographics)

Section	Type of Question	Sources
A (Demographic)	- Age - Gender - Race - Occupation - Education Levels	(Amir Hafizullah Khai et al, 2021)

Table 3.3 : Section B (Independent variable)

Section	Types of question	Sources
B (Independent variable)	- Green product innovation - Green process innovation - Green service innovation - Green technology innovation	(Noor Hazlina Ahmad et al, 2020) (Amir Hafizullah Khai et al, 2021)

Table 3.4 : Section C (Dependent variable)

Section	Types of question	Sources
C (Dependent variable)	Green entrepreneurial intention on sustainable reporting	(Rajkamal S.V et 2022)

3.8 Measurement of the variables

3.8.1 Nominal Scale

The nominal scale is a scale for respondents to choose the answer between mutually distinctive groups or classes. Furthermore, nominal scale that allows the researcher to allocate subjects to certain categories and group. Addition, this scale provides researchers some individual data, such as gender or sector (Sekaran & Bougie, 2010).

3.8.2 Ordinal Scale

Ordinal scales not only categorize variables in such a way as to show differences between various categories. The research questionnaire under section A was categorized into

two questions as in an ordinal scale. This is because the ordinal scale categorizes variables according to the individual of each respondent.

3.8.3 Internal scale

The interval scale captures the difference, order, and equality of the magnitude of differences in variables. Therefore, the specific scale of the nominal and ordinal scale, and for the measure of central tendency is the arithmetic mean. The measures of dispersion are range, standard deviation, and variance.

3.8.4 Likert Scale

Table 3.5 :Likert scale

Scale	Stage
1	Strongly disagree
2	Disagree
3	Neutral
4	Agree
5	Strongly agree

Five points in the Likert scale rating are used in the questionnaire to indicate the level of the respondent's choices to which they agree or disagree on a continuum from 1 to 5. The number of Likert scale choices helps to answer the questions and reduce the respondent's burden. The Likert scale is a scale designed to examine the extent to which respondents strongly agree with the entrepreneur's statement emphasizing the effect of green entrepreneurial on a five-point scale with the following anchors: 1 = Strongly Disagree, 2 = Disagree, 3 = Either Agree or Disagree Agree, 4 = Agree, 5 = Strongly Agree.

3.9 Procedure for data analysis

Data analysis methods is to study objectives have been classified into the table below and explanations of other data collection methods have been discussed as well. After completing the research data collection process, the researcher used the Statistical Package for the Social Sciences Analysis (SPSS) to produce for data analysis. To handle and analyze survey data, SPSS is used by market researchers, health researchers, survey firms, educational researchers, marketing organizations, data miners, and more. There are four forms of analysis which are descriptive analysis reliability test and Pearson's Correlation Coefficient.

3.9.1 Pilot Test

A pilot test or pilot study is the first step of the entire study and is done on a small scale to show reasonable variability in the entire study later. To see the extent of the understanding of the questions prepared by the researcher, this pilot study was carried out among entrepreneurs in the community in Pengkalan Chepa, Kelantan. A good sample size for pilot testing is 12 per group as a rule of thumb while according to Connelly (2008), the sample size for pilot testing for larger studies is 10%. However, the researcher used 30 respondents out of 364 respondents to conduct the pilot test.

3.9.2 Descriptive analysis

Descriptive Statistics is the main component of all quantitative data analysis after being combined with some graphical analysis (Sohil Sharma, 2019). Descriptive analysis describes the demographics of the respondents as a percentage and examines the data using descriptive analysis before conducting statistical tests. Additionally, means, standard deviations, and percentages were used to calculate and interpret descriptive summary statistics.

3.9.3 Reliability statistics

Reliability of measure indicates extent to which it is without bias and hence ensures consistent measurement across time (stability) and across the various items in the instrument (internal consistency). Stability of a measure to remain the same over time, despite uncontrollable testing conditions or state the state of the respondents themselves. The internal consistency is measure the indicative of the homogeneity of the items in the measure that tap the construct.

3.9.4 Correlation Coefficient

The correlation is a number that describes of the relationship between independent variables and dependent variables. The statistics were used to analyze relationship between independent and dependent variable.Pearson's correlation coefficient means math that involves the two variables to be measured are both non-zero. Moreover, it is believed that Pearson's correlation coefficient has high applicability in linearly continuous related variables, normally distributed variables, and pairwise independent variables (Hui Liu et al, 2022)

3.9.5 Regression analysis

Regression analysis is a set of statistical methods used for the estimation or relationships between a dependent variable and one or more independent variables. Regression analysis is an evaluation of the relationship between the outcome variable and one or more variables. The outcome variable is the dependent or response variable and the risk element, and the co-founder is known as the predictor or independent variable.(Cheneke Atomosa, 2019)

3.10 Summary

In chapter 3, be able to learn research design, data collection method, study population, sample size, sampling technique, research instrument development, measurement of the variables, procedure for data analysis for the next step before questionnaire given for respondent. This method is a step to identify data analysis after obtaining data from respondent suing the SSPS.

CHAPTER 4

DATA ANALYSIS AND DISCUSSION

4.1 Introduction

In this chapter, the results of the questionnaire distributed to 364 entrepreneur respondents in the community in Pengkalan Chepa. Data was analyzed using the Statistical Package for Social Science (SPSS) software. This analysis consists of the dependent variable which is green entrepreneurial intention towards sustainability and the independent variable which is green product innovation, green process innovation, green service innovation and green technology innovation.

4.2 Preliminary analysis

Table 4.1 : Rule of Thumb about Cronbach's Alpha Coefficient Size

Cronbach's Alpha	Internal consistency
α ≥ 0.9	Excellent
0.9 > α ≥ 0.8	Good
0.8 > α ≥ 0.7	Acceptable
0.7 > α ≥ 0.6	Questionable
0.6 > α ≥ 0.5	Poor
0.5 > α	Unacceptable

Table 4.2 : The overall consistency of dependent and independent variables (pilot test)

Variables	Number of Terms	Cronbach's Alpha	Strength
Green Product Innovation	6	.937	Excellent
Green Process Innovation	5	.954	Excellent
Green Service Innovation	5	.933	Excellent
Green Technology Innovation	5	.958	Excellent
Green Entrepreneurial Intention on Sustainable Reporting	5	.949	Excellent
Overall	26	.986	Excellent

Table 4.2 shows the overall values of Cronbach's Alpha coefficient of the independent variables and dependent variable. Before being sent to 364 respondents using a Google Form, a pilot test was done using 30 respondents.

The result of Cronbach's Alpha coefficient shows as much as 0.937 for the independent variable of green product innovation. There are six items in measuring green product innovation against green entrepreneurial intention among entrepreneurs in Pengkalan Chepa, Kelantan. The results of the coefficient show that the question is excellent and considered reliable.

Next, the alpha coefficient for the independent variable, which is green process innovation, is 0.954. This shows that the balance is very good based on the rule of thumb about Cronbach's Alpha coefficient. It clearly shows that this test is reliable enough to proceed with further analysis.

In addition, green service innovation shows the lowest results among the four independent variables. However, the results still show that the questionnaire related to green service innovation is acceptable. The result is 0.933.

As for the independent variable green technology innovation, as much as 0.958 resulted after the data was analyzed. The results show that the data is excellent and acceptable.

The result of the Cronbach's alpha coefficient for the dependent variable which is green entrepreneurial intention on sustainable reporting is 0.949. This shows that the items used in are acceptable because the strength of the results is excellent.

The overall results of the Cronbach's Alpha coefficient show excellent correlation strength where the coefficient is 0.986 which includes 26 items used to test the reliability of the data. This questionnaire is valid and acceptable.

4.3 Demographics characteristics of respondent

4.4 Descriptive statistics

4.4.1Age

Table 4.3.1: Age

		Frequency	Percent	Valid percent	Cumulative percent
Valid	18 - 20 years old	39	10.7	10.7	10.7
	21 - 23 years old	115	31.6	31.6	42.3
	24 - 26 years old	106	29.1	29.1	71.4
	27 - 30 years old	41	11.3	11.3	82.7
	31 - 33 years old	16	4.4	4.4	87.1
	34 years old and above	47	12.9	12.9	100.0
	Total	364	100.0	100.0	

AGE

34 and above years

31 33 years old

18 - 20

21 - 23

24 -

18 - 20 years old   21 - 23 years old   24 -   27 - 30

34 and above
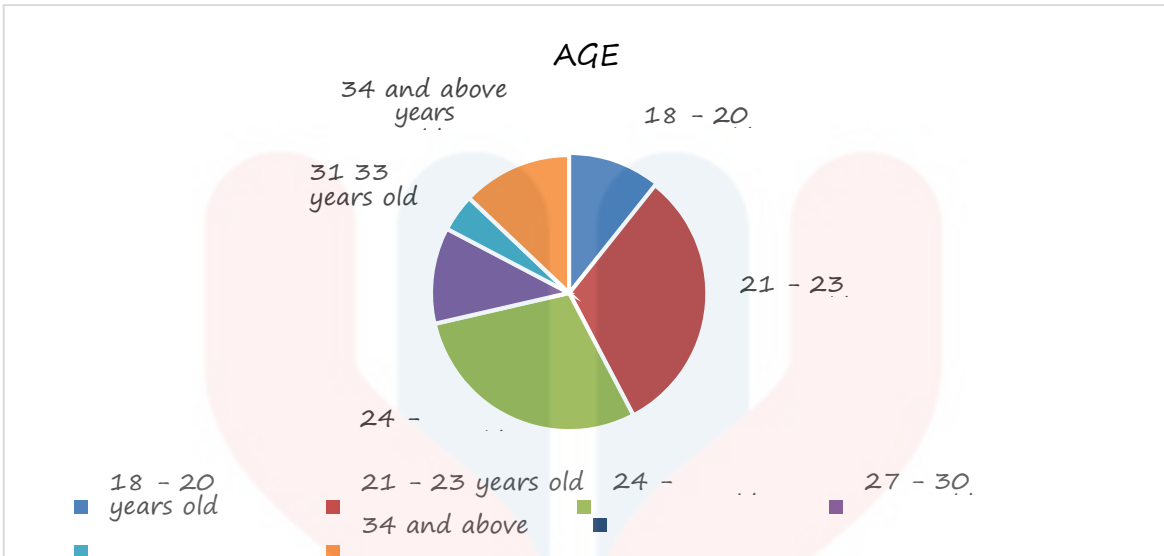
Figure 4.3.1: Age

The age groups of respondent are categorized into six different age groups. The majority of the respondents aged is within range from 21 to 23 years old, with the 31.6 % which is equivalent to 115 respondents. The second from age range of 24 to 26 years old with 106 respondents or similar to 29.1 % e. The third age range of 34 years old and above with 47 respondent or similar to 12.9 %. Then, respondent ages 27 to 23 years old are 41 respondents with 11.3 %. The respondent age groups from 18 to 20 years old are 39 respondents with 10.7%. The last age group of 31to 33 years old has been only ranked with 16 respondents with 4.4% from 364 respondents collected for sampling.

4.4.2 Gender

Table 4.3.2: Gender

		Frequency	Percent	Valid percent	Cumulative percent
Valid	Male	189	51.9	51.9	51.9
	Female	175	48.1	48.1	100.0
	Total	364	100.0	100.0	
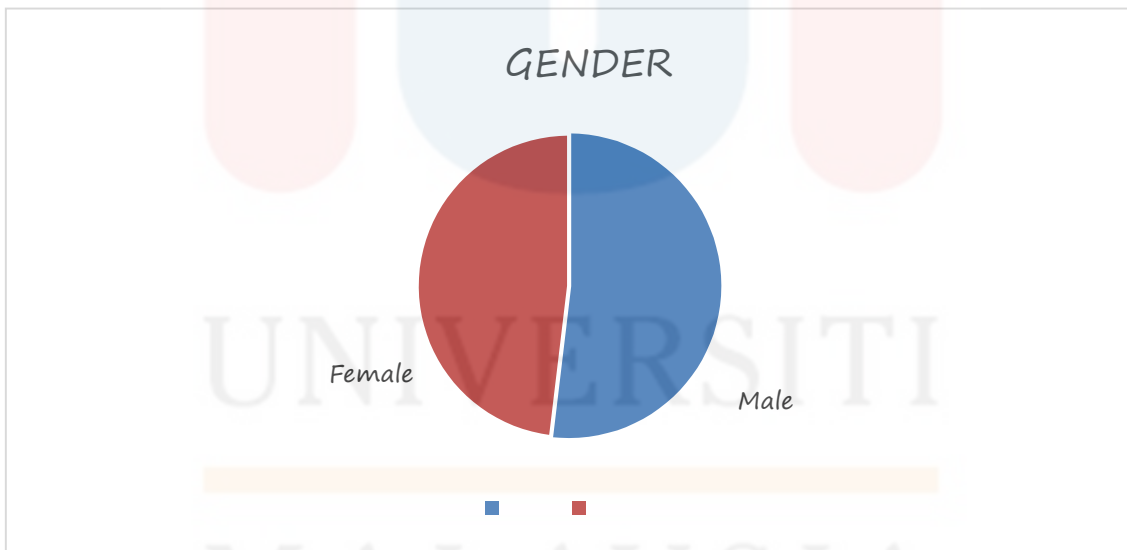
Figure 4.3.2: Gender

From the table and pie chart below, the male respondent are dominating female respondent from all over Pengkalan Chepa, Kota Bharu , Kelantan. The respondents for male are 189 respondents which is 51.9 %. Next is for female the respondent of 175 with 48.1 %.

4.4.3 Race

Table 4.3.3: Race

		Frequency	Percent	Valid percent	Cumulative percent
Valid	Malay	214	58.8	58.8	58.8
	Chinese	58	15.9	15.9	74.7
	Indian	73	20.1	20.1	94.8
	Others	19	5.2	5.2	100.0
	Total	364	100.0	100.0	
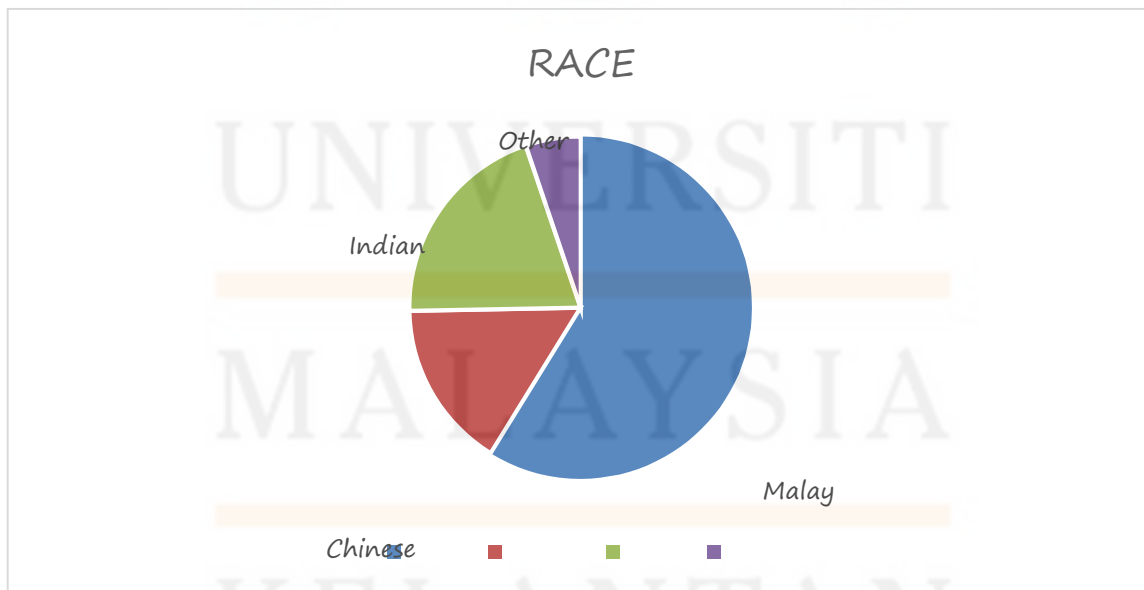
Figure 4.3.3: Race

Based on the table and pie chart, the majority of the respondents are Malay. The respondents are Malay respondent, 58.8 % from 214 respondents. The second highest frequency for race will be Indian of 73 respondents with 20.1 %. Then, followed by the Chinese respondents which ranked as third with 58 responses or 15.9 %. Respondent from other races had been 19 respondents with 5.2 percentages.

4.4.4 Occupation

Table 4.3.4: Occupation

		Frequency	Percent	Valid percent	Cumulative percent
Valid	Entrepreneur	47	12.9	12.9	12.9
	Entrepreneur student	181	49.7	49.7	62.6
	Government sector	58	15.9	15.9	78.6
	Private sector	74	20.3	20.3	98.9
	Others	4	1.1	1.1	100.0
	Total	364	100.0	100.0	
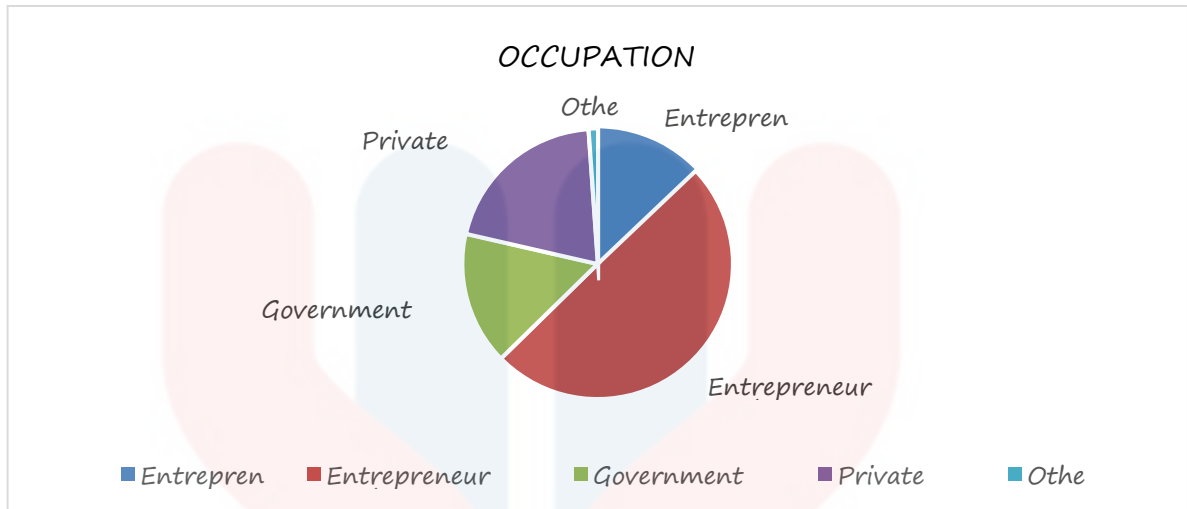
Figure 4.3.4 : Occupation

Based on the occupation of the respondent, the majority of the respondents are entrepreneur student. The respondents are entrepreneur student is 49.7 % from or consists of 181 respondents. The second highest frequency for occupation will be private sector with 74 respondents or 20.3 %. The next frequency is government sector with 58 respondent or 15.9%. Then, the respondents from entrepreneur are 47 respondents with 12.9 percentages. The respondent for others has been only ranked with 4 respondent of 1.1 % from 364 respondents collected for sampling.

4.4.5 Education level

Table 4.3.5: Education level

		Frequency	Percent	Valid percent	Cumulative percent
Valid	SPM	44	12.1	12.1	12.1
	DIPLOMA	117	32.1	32.1	44.2
	DEGREE	196	53.8	53.8	98.1
	MASTER	3	0.8	0.8	98.1
	Others	4	1.1	1.1	100.0
	Total	364	364	364	364
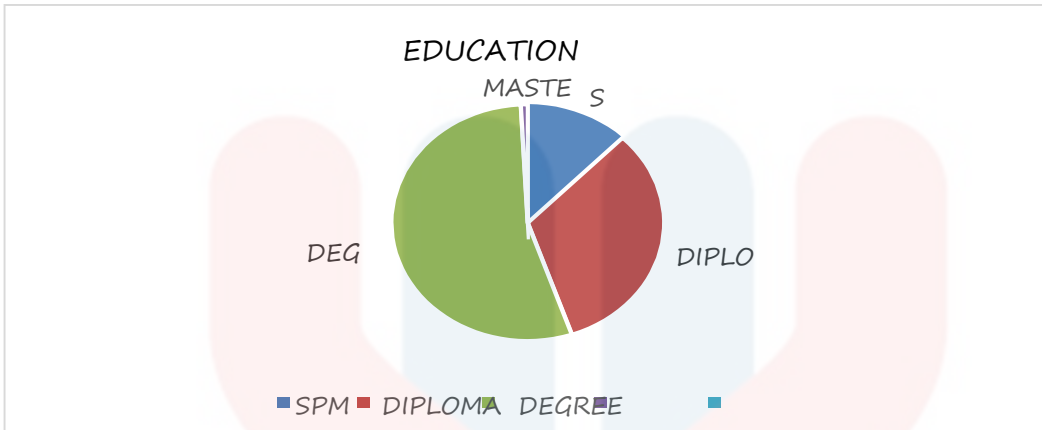
Figure 4.3.5 : Education level

Based on the table and pie chart, the education levels are SPM. The highest education levels are Degree, 53.8 % which is consist of 196 respondents. The second highest frequency will be Diploma with 117 respondents or 32.1 %. Then, the SPM respondents with 44 responses or 12.1 %. The next respondent for other education level are 4 respondent with 1.1 percentage and respondent from Master had been only 0.8% from 364 respondent or 3 respondent has been responded to the questionnaire.

4.4.6 Independent variable and dependent variable

Table 4.3.6: Independent variable and dependent variable

Item	Mean
Green Entrepreneurial intention on sustainable reporting	4.1918
Green product innovation	4.2445
Green process innovation	4.2319
Green service innovation	4.3027
Green technology innovation	4.3544

The mean for dependent variable is 4.1918 for this research. The independent variable, the highest mean is green technology innovation which is 4.3544. The second is green service innovation with 4.3027 and followed by green product innovation which is 4.2445. Green process innovations have the lowest mean as the independent variable which is 4.2319.

4.4.7 Dependent variable: Green entrepreneurial on sustainable reporting

Table 4.3.7: Green entrepreneurial on sustainable reporting

Descriptive	Mean
Entrepreneurs need to encourage customers to use green products.	4.3132
The knowledge of green entrepreneurship needs to be practiced in education to explain how to develop a green business as well as its importance for a long period of time.	4.3764
Green entrepreneurship can attract more investors to invest in a company.	4.3434
Green entrepreneurs lay the foundation for creating and satisfying a green economy by providing green goods and services, promoting greener manufacturing techniques, increasing demand for green goods and services, and creating green jobs.	4.3407
Green entrepreneurship can not only reduce the impact on the environment but also open up new opportunities in the market.	4.3984

The highest mean for this dependent variable is 4.3984 which is the green entrepreneurship can not only reduce the impact on the environment but also open up new

opportunities in the market. The lowest mean for dependent variable is 4.3132 which is entrepreneurs need to encourage customers to use green products.

4.4.8 Independent variable: Green product innovation

Table 4.3.8: Green product innovation

Description	Mean
The green product innovation produced can reduce pollution when used.	4.1346
The green product innovation produced by green entrepreneurs can optimize energy and raw material resources.	4.1951
Entrepreneurs can produce green products from waste and organic materials.	4.2005
The green product produced is an environmentally friendly product.	4.2555
The green product is easy to recycle, reuse so that the environment is well maintained.	4.2473

The highest mean for this independent variable is 4.2555 of the green product produced is an environmentally friendly product. The lowest mean for this independent variable is 4.1346 which is the green product innovation produced can reduce pollution when used.

4.4.9 Independent variable: Green process innovation

Table 4.3.9 : Green process innovation

Description	Mean
Green innovation processes can reduce pollution.	4.2115
The process of recycling waste materials can be done so that the environment is in good condition.	4.2775
The process of reducing prohibited substances can maintain a good environment.	4.2857
The green process innovation can reduce the use of raw materials.	4.2912
The manufacturing process of a product using green process innovation can reduce consumption of water, electricity, coal or oil.	4.0934

The highest mean for independent variable is 4.2912 which is the green process innovation can reduce the use of raw materials. Next, the lowest means for green process innovation is 4.0934 which showed that the manufacturing process of a product using green process innovation can reduce consumption of water, electricity, coal or oil.

4.4.10 Independent variable: Green service innovation

Table 4.3.10: Green service innovation

Description	Mean
Green service innovation can reduce dependence on non-renewable energy sources.	4.2115
Green service innovation can protect ecosystem balance.	4.2775
Green service innovation makes our more socially responsible towards the environment.	4.2857
Green service innovation can improve air quality and community life.	4.2912
Green service innovation affects healthy competitive advantage.	4.0934

The highest means score is green service innovation can improve air quality and community life with 4.2912. The lowest means is green service innovation affects healthy competitive advantage with 4.0934.

4.4.11 Independent variable: Green Technology innovation

Table 4.3.10 : Green technology innovation

Description	Mean
Green technology innovation is hard to come by because not everyone understands the concept of "green entrepreneurship".	4.2143
There are many types of green innovation technologies that can be used to reduce the impact on the environment.	4.3022
This green technology innovation is safe to use in the long term.	4.3626
Green technology innovation can explore opportunities to export green products that have been produced.	4.3187
Green technology innovation can reduce carbon emissions into the air.	4.3159

The highest mean score for this independent variable is 4.3626 with this green technology innovation is safe to use in the long term. The lowest mean score is green technology innovation is hard to come by because not everyone understands the concept of "green entrepreneurship "which is 4.2143.

4.5 Validity and reliability test

Validity means to the exact value of a method of measuring the thing to be measured. If the research has high validity, it has produced results that are similar to the real nature, characteristics and variations in the physical or social world. Reliability refers to the consistent value of a method of measuring something. If the same results can be consistently achieved using the same method under the same conditions, the measurement is considered reliable (Fiona Middleton, 2019).

Table 4.4. : Validity and Realibility

Cronbach's Alpha	Internal consistency
$\alpha \geq 0.9$	Excellent
$0.9 > \alpha \geq 0.8$	Good
$0.8 > \alpha \geq 0.7$	Acceptable
$0.7 > \alpha \geq 0.6$	Questionable
$0.6 > \alpha \geq 0.5$	Poor
$0.5 > \alpha$	Unacceptable

4.6 Correlations

Table 4.5.: Correlations

Correlations		MEAN_A	MEAN_B	MEAN_C	MEAN_D	MEAN_E
MEAN_A	Pearson Correlation	1	.823**	.802**	.769**	.668**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	364	364	364	364	364
MEAN_B	Pearson Correlation	.823**	1	.832**	.775**	.652**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	364	364	364	364	364
MEAN_C	Pearson Correlation	.802**	.832**	1	.849**	.666**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	364	364	364	364	364
MEAN_D	Pearson Correlation	.769**	.775**	.849**	1	.688**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	364	364	364	364	364
MEAN_E	Pearson Correlation	.668**	.652**	.666**	.688**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	364	364	364	364	364

**. Correlation is significant at the 0.01 level (2-tailed).

Table 4.5 shows correlation measurements to measure the strength and direction of linear and two-variable relationships. Two variables are said to be correlated when a change in one variable is accompanied by a change in the other variable. The highest value from Pearson Correlation for green technology innovation variables is 0.688. It shows that the relationship between green technology innovation and green entrepreneurial intention in sustainable reporting is moderately positive and strong. So, the more green technology innovation is used, the more impact it has on sustainable reporting. This relationship is followed by the variables green product innovation, green service innovation and green process innovation.

4.7 Normality test

Table 4.6: Normality test

	Kolmogorov - Smirnov			Shapiro - Wilk		
Statistic		df	Sig	Statistic	df	Sig
Green Entrepreneurial intention on sustainable reporting	.191	364	.000	.896	364	.000
Green product innovation	.183	364	.000	.890	364	.000
Green process innovation	.221	364	.000	.837	364	.000
Green service innovation	.192	364	.000	.845	364	.000
Green technology innovation	.178	364	.000	.828	364	.000

a. Lilliefors Significance Correction

The normality test for the all the green entrepreneurial intention on sustainable reporting, green product innovation, green process innovation, green service innovation and green technology innovation. Normality test consist of two types of test which is Kolmogorov– Smirnov and Shapiro – Wilk. The significant level were 0.000 for the green entrepreneurial intention on sustainable reporting, green product innovation, green process innovation, green service innovation and green technology Innovation and value below 0.05.

4.8 Hypothesis Analysis

Hypothesis 1 : Green product innovation

H1 - There is a significant relationship between green product innovation and sustainable reporting.

The relationship between green product innovation and sustainable reporting. The r value of sustainable reporting is 0.823. The results show that there is a strong positive correlation between green product innovation and green entrepreneurial intention on sustainable reporting. Also, the p value is less than 0.01. These results show that there is a significant relationship. Therefore, hypothesis 1 is accepted.

Hypothesis 2: Green process innovation

H2 - There is a significant relationship between green process innovation and sustainable reporting.

The relationship between green process innovation and sustainable reporting. The r value of sustainable reporting is 0.802. The results show that there is a strong positive correlation between green process innovation and green entrepreneurial intention on sustainable reporting. Also, the p value is less than 0.01. Results show that there is a significant relationship and accepted the hypothesis.

Hypothesis 3: Green service innovation

H3 - There is a significant relationship between green service innovation and sustainable reporting.

The relationship between green service innovation and sustainable reporting. The r value of sustainable reporting is 0.769. Results show that there is a strong correlation between green service innovation and green entrepreneurial intention on sustainable reporting. Also, the p value is less than
0.01. These results show that there is a significant relationship. Therefore, hypothesis 3 is accepted.

Hypothesis 4: Green technology innovation

H4 - There is a significant relationship between green technology innovation and sustainable reporting.

The relationship between green technology innovation and sustainable reporting. The r value of sustainable reporting is 0.668. Results show that there is a strong correlation between green technology innovation and green entrepreneurial intention on sustainable reporting. The p value is less than 0.01. These results show that there is a significant relationship. The hypothesis also accepted.

4.9 Summary

As conclusion, this chapter has discussed on the preliminary analysis, demographic profile of respondents, descriptive analysis, validity and reliability test and correlation of the instruments used in order to complete this research. This chapter also has examined the hypothesis that were developed in this study. The results

showed all independent variables have positive relationships with dependent variable. Next chapter will discuss further on the results obtained from this study and the implications of this study. The limitation while completing this study and suggestion for future research will be discussed in the next chapter too.

CHAPTER 5

DISCUSSION AND CONCLUSION

5.1 Introduction

This chapter discusses findings and examines the impact of green entrepreneurs' intentions on sustainability among entrepreneurs in Pengkalan Chepa, Kelantan. Next, this chapter also examines key findings, and limitations of the study. Recommendations are also included in this study to help future researchers.

5.2 Key Findings

The researcher used primary data in carrying out this study where a questionnaire was used to obtain feedback from respondent. This study was conducted to determine and analyze the relationship between green product innovation, green process innovation, green service innovation and green technology innovation with sustainable reporting.

A set of independent variables is given which is green product innovation, green process innovation, green service innovation and green technology innovation and a dependent variable which is green entrepreneurial intention on sustainable reporting among entrepreneurs in Pengkalan Chepa, Kelantan.

Green product innovation refers to the level of knowledge of entrepreneurs about green products and their impact on sustainable reporting. Green product innovation includes processes from various aspects such as materials, energy and pollution. Every product has a different life cycle. This is important because not all products have a significant impact on the environment. This has an impact on sustainable reporting where the business climate will experience major changes in

terms of society and the environment from stakeholders. It is important for researchers to investigate green product innovation based on those changes and expectations. These changes result in entrepreneurs facing challenges to deal with issues to attract, satisfy and retain customers (Rosa Maria Dangelico & Devashish Pujari, 2010). The challenge in question is the challenge in terms of competitive prices. Entrepreneurs try to market green products but the price of the product excludes them from being the industry and final choice. Therefore, the rate of introduction to green products is still slow in some industries. In turn, companies that do not receive subsidies from the government find it difficult to compete with brands and companies that do not invest in green technology. Furthermore, the challenge in terms of the eco-labelling process is tedious and requires management skills to deal with stakeholders.

Green process innovation has been proven to be more effective than other green practices but this innovation is more expensive to implement (Gopalakrishan, Bierly, & Kesssler, 1999). Previous research has proven that green process innovation has a positive effect on a firm's competitive advantage and sustainability (Chen et al., 2006; Sezen& Cankaya,2013). Apart from reducing the negative impact on the environment, this innovation can also improve existing production processes and add new processes.

In addition, green service innovation is more towards green technology where the technology used provides good service and reduces the impact on the environment. This is because the intended service is the manufacturing process, packaging, labeling and so on.

Green technology innovation can help the development of a knowledgeable society that pushes towards practicing sustainable energy and a better life. This green technology refers to products, equipment or systems that meet criteria such as reducing the deterioration of environmental

quality, having low greenhouse gas emissions, safe to use and providing a healthy environment for daily life, saving energy and natural resources by promoting resources.

The target population of this study is among entrepreneurs in Pengkalan Chepa. A total of 364 questionnaires were distributed and analyzed. The researcher conducted a reliability test on the independent variables and checked the internal consistency of the measurement tool. Cronbach's Alpha results for all independent variables show 0.9 and above. Green Technology Innovation is a highly reliable independent variable followed by Green Process Innovation, Green Product Innovation and Green service Innovation where the values are 0.958, 0.954, 0.937 and 0.933 respectively.

In this study, the researcher used Pearson's correlation to measure the strength and direction of the linear relationship between two variables. The results show that the relationship between the variable green technology innovation and sustainable reporting is moderately positive (r=0.688, n=364, p<0.01) and the variable green product innovation (r=0.668, n=364, p<0.01)) which shows a moderately positive correlation. Likewise with the variables green service innovation and green process innovation where each shows results that (r=0.666, n=364, p<0.01) and (r=0.652, n=364, p<0.01) are also suggested as moderately positive.

5.3 Discussion of hypothesis

5.3.1 There is a significant relationship between green product innovation and sustainable reporting.

RO 1 : To determine the relationship between the green product innovation towards sustainable reporting.

RQ 1 : What is the relationship between the green product innovation towards sustainable reporting

For hypothesis 1, this is significant relationship between green product innovation and sustainable reporting to entrepreneurship among community in Pengkalan Chepa. The result show the significant correlation which was 0.823. and p-value is less than 0.01.

5.3.2 There is a significant relationship between green process innovation and sustainable reporting.

RO 2 : To determine the relationship between the green process innovation towards sustainable reporting.

RQ 2 : What is the relationship between the green process innovation towards sustainable reporting?

For hypothesis 2, this is significant relationship between green process innovation and sustainable reporting to entrepreneurship among community in Pengkalan Chepa . The result of significant correlation this hypothesis is 0.802 and p - value is less than 0.01.

5.3.3 There is a significant relationship between green service innovation and sustainable reporting.

RO 3 : To determine the relationship between the green service innovation towards sustainable reporting

RQ 3 : What is the relationship between the green service innovation towards sustainable reporting ?

Next hypothesis , The result of significant correlation is 0.769 and p -value is less than 0.01. This is can conclude that there a significant relationship between green process innovation and sustainable reporting to entrepreneurship among community in Pengkalan Chepa.

5.3.4 There is a significant relationship between green technology innovation sustainable reporting.

RO 4 : To determine the relationship between the green technology innovation towards sustainable reporting.

RQ 4 : What is the relationship between the green technology innovation towards sustainable reporting?

Then, this hypothesis is show the significant correlation is 0.668 and p -value is less than 0.01. This is can conclude the relationship between green technology innovation and sustainable reporting to entrepreneurship among community in Pengkalan Chepa. This result of indicated as moderate.

5.4 Implications of the study

The main implication in this study are those that green product innovation, green process innovation, green service innovation and green technology innovation. In addition, researcher also focus on sustainable reporting. The result has shown that the correlation for the green product innovation is the highest compared to the other two independent variable. In addition the significant on the green product innovation should not be underestimated as it can affect sustainable reporting. Finally in the context of research, green technology innovation is lacking as shown that is has the lowest correlation and this can concluded that student entrepreneur didn't very acceptance toward green technology innovation is still low.

5.5.Limitation of the study

There are several limitations when conducting this research. First of all, this study focuses on green entrepreneurial intentions that have an impact on sustainable reporting. This is because the understanding of green entrepreneurship is lacking among the community including the entrepreneurs themselves. Next, the time to complete the research is limited to make recommendations and distribute questionnaires. In addition, there are a few respondents who find it difficult to cooperate in answering the distributed questionnaire. However, we tried our best to complete this study despite many obstacles.

5.6 Recommendation / Suggestion for Future Research

are several recommendations for future researchers. First, future researchers can conduct research in specific areas around Malaysia to enrich the local context. Future researchers may seek more information about the effect of green entrepreneurial intention on sustainable reporting. Besides that, future researchers can

find out how important green product, green service, green technology and green process. Second, future researchers are advised to get a longer period of time for the data collection process so that the researcher has enough time to find people who are more suitable and qualified to be respondents. In a limited period of time, it is difficult to complete the data collection process for the sample size.

Next, the researcher should prepare questions that are easy for respondents to understand. This is very important to prevent respondents from answering the questions easily. For researchers to provide more detailed and accurate information, they need some clarity and better understanding. As a final suggestion, future researchers need to understand deeply about data analysis process that will be used in Chapter 4 and know how to use SPSS software. Once the data collection process is done, it needs to be analyzed to get the results.

5.7 Overall Conclusion of the Study

The overall conclusion of the study has been discussed in this chapter. This research was conducted by the researcher using a questionnaire survey to investigate the effect of green entrepreneurial intention on sustainable reporting. This study provides an outline of the final results based on survey data from respondents. This allows the researcher to interpret and classify the data whether the results meet the objectives of this analysis.

This study is associated with several suggestions that there is a significant positive effect of variables on user satisfaction. Therefore, the entire hypothesis will be accepted and to obtain more detailed data and results, future researchers can add more variables. Finally, this chapter also discusses some recommendations that aim to make this form of research more effective and efficient for the public in the future.

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APPENDIX A

UNIVERSITI
MALAYSIA
KELANTAN

THE EFEECT OF GREEN ENTREPRENEURIAL INTENTION ON SUSTAINABLE REPORTING AMONG ENTREPRENUERS AT PENGKALAN CHEPA, KELANTAN

Dear respondent, we are final year undergraduate students from the program of Bachelor of Entrepreneurship (Commerce) with Honors in University Malaysia Kelantan (UMK). The purpose of the research is to identify **'THE EFFECT OF GREEN ENTREPRENEURIAL INTENTION ON SUSTAINABLE REPORTING'** to complete our Final Year Project.

*Responden yang dihormati, kami merupakan pelajar sarjana muda tahun akhir dari program Ijazah Sarjana Muda Keusahawanan (Perdagangan) dengan Kepujian di Universiti Malaysia Kelantan (UMK). Tujuan penyelidikan adalah untuk mengenal pasti **'KESAN NIAT KEUSAHAWANAN HIJAU TERHADAP PELAPORAN LESTARI'** untuk menyiapkan Projek Tahun Akhir kami.*

Your participation in answering this research will contribute to the success of this research. In this questionnaire there are 3 sections namely Section A, B and C. We need your time in 5 to 10 minutes to answer all section to complete the questionnaire. We greatly appreciate your time taken to answer this research question. Your cooperation is highly appreciated. Thank you.

Penyertaan anda dalam menjawab penyelidikan ini akan menyumbang kepada kejayaan penyelidikan ini. Dalam soal selidik ini terdapat 3 bahagian iaitu Bahagian A, B dan C. Kami memerlukan masa anda dalam 5 hingga 10 minit untuk menjawab semua bahagian bagi melengkapkan soal selidik. Kami amat menghargai masa anda yang diambil untuk menjawab soalan kajian ini. Kerjasama anda amat dihargai. Terima kasih.

Sincerely,
Yang ikhlas,

1. MUHAMMAD SYAZWAN BIN CHE GHOBI (A19A0378)
2. NUR SYAFIZAH HAZIRAH BINTI MOHD GANI (A19A0621
3. RABIATUL ADAWIYAH BINTI HASAN (A19A0802)
4. WAN IZZUDDIN WAN MOHAMAD (A19A0973)

SECTION A : DEMOGRAPHIC

You are required to tick (/) at the appropriate answer.

Anda dikhendaki menanda (/) pada jawapan yang sesuai.

1. **AGE / UMUR**

	18 - 20 years old / Tahun
	21 - 23 Years old / Tahun
	24 - 26 Years old / Tahun
	27 - 30 Years old / Tahun
	31 - 33 Years old / Tahun
	34 Years and above

2. **GENDER / JANTINA**

	Male / Lelaki
	Female / Perempuan

3. **RACE / BANGSA**

	Melayu / Melayu
	Chinese / Cina
	Indian / India
	Others

4. **OCCUPATION / PEKERJAAN**

	Entrepreneur/Usahawan
	Entreptreneur's student/Pelajar usahawan
	Government sector/Sektor awam
	Private sector / Sektor swasta
	Others

5. EDUCATION LEVELS / TAHAP PENDIDIKAN

	SPM
	DIPLOMA
	DEGREE
	MASTER
	Others

SECTION B: THE EFFECT OF GREEN ENTREPRENEURIAL INTENTION ON SUSTAINABLE REPORTING.

This section will measure your green product innovation, green process innovation, green service innovation and green technology innovation.

Strongly disagree	Disagree	Neutral	Agree	Strongly agree
1	2	3	4	5

NO	QUESTIONS	1	2	3	4	5
	GREEN PRODUCT INNOVATION					
1.	The green product innovation produced can reduce pollution when used. Inovasi produk hijau yang dihasilkan dapat mengurangkan pencemaran apabila digunakan.					
2.	The green product innovation produced by green entrepreneurs can optimize energy and raw material resources. Inovasi produk hijau yang dihasilkan oleh usahawan hijau dapat mengoptimumkan sumber tenaga dan bahan mentah.					
3.	Entrepreneurs can produce green products from waste and organic materials. Usahawan boleh menghasilkan produk hijau dari bahan terbuang dan bersifat organik.					
4.	The green product produced is an environmentally friendly product. Produk hijau yang dihasilkan adalah produk mesra alam.					
5.	The green product is easy to recycle, reuse so that the environment is well maintained. Produk hijau mudah dikitar semula, digunakan semula supaya alam sekitar terpelihara dengan baik.					

		GREEN PROCESS INNOVATION					
6.		Green innovation processes can reduce pollution. Proses inovasi hijau dapat mengurangkan pencemaran.					
7.		The process of recycling waste materials can be done so that the environment is in good condition. Proses kitar semula bahan buangan boleh dilakukan supaya persekitaran berada dalam keadaan baik.					
8.		The process of reducing prohibited substances can maintain a good environment. Proses mengurangkan bahan terlarang dapat mengekalkan persekitaran yang baik.					
9.		The green process innovation can reduce the use of raw materials. Inovasi proses hijau dapat mengurangkan penggunaan bahan mentah.					
10.		The manufacturing process of a product using green process innovation can reduce consumption of water, electricity, coal or oil. Proses pembuatan sesuatu produk menggunakan inovasi proses hijau boleh mengurangkan penggunaan air, elektrik, arang batu atau minyak.					

		GREEN SERVICE INNOVATION					
11.		Green service innovation can reduce dependence on non-renewable energy sources. Inovasi perkhidmatan hijau dapat mengurangkan kebergantungan kepada sumber tenaga yang tidak boleh diperbaharui.					
12.		Green service innovation can protect ecosystem balance. Inovasi perkhidmatan hijau dapat melindungi keseimbangan ekosistem.					

13.	Green service innovation make our more socially responsible towards the environment. Inovasi perkhidmatan hijau menjadikan lebih kita bertanggungjawab secara sosial terhadap alam sekitar.					
14.	Green service innovation can improve air quality and community life. Inovasi perkhidmatan hijau dapat meningkatkan kualiti udara dan hidup masyarakat.					
15.	Green service innovation affects healthy competitive advantage. Inovasi perkhidmatan hijau menjejaskan kelebihan daya saing yang sihat.					
	GREEN TECHNOLOGY INNOVATION					
16.	Green technology innovation is hard to come by because not everyone understands the concept of "green entrepreneurship". Inovasi teknologi hijau sukar diperoleh kerana tidak semua orang memahami konsep "keusahawanan hijau".					
17.	There are many types of green innovation technologies that can be used to reduce the impact on the environment. Terdapat banyak jenis teknologi inovasi hijau yang boleh digunakan untuk mengurangkan kesan terhadap alam sekitar.					
18.	This green technology innovation is safe to use in the long term. Inovasi teknologi hijau ini selamat digunakan dalam jangka masa panjang.					
19.	Green technology innovation can explore opportunities to export green products that have been produced. Inovasi teknologi hijau dapat meneroka peluang untuk mengeksport produk hijau yang telah dihasilkan.					
20.	Green technology innovation can reduce carbon emissions into the air. Inovasi teknologi hijau dapat mengurangkan pelepsan gas karbon ke udara.					

SECTION C : GREEN ENTREPRENEURIAL INTENTION ON SUSTAINABLE REPORTING

This section will measure your green entrepreneurial intention on sustainable reporting.

NO	Questions	1	2	3	4	5
1.	Entrepreneurs need to encourage customers to use green products. Usahawan perlu menggalakkan pelanggan untuk menggunakan produk hijau.					
2.	The knowledge of green entrepreneurship needs to be practiced in education to explain how to develop a green business as well as its importance for a long period of time. Ilmu keusahawanan hijau perlu dipraktikkan dalam pendidikan bagi menjelaskan cara membangunkan perniagaan hijau serta kepentingannya untuk jangka masa yang panjang.					
3.	Green entrepreneurship can attract more investors to invest in a company. Keusahawanan hijau dapat menarik lebih ramai pelabur untuk melabur ke dalam sesebuah syarikat.					
4.	Green entrepreneurs lay the foundation for creating and satisfying a green economy by providing green goods and services, promoting greener manufacturing techniques, increasing demand for green goods and services, and creating green jobs. Usahawan hijau meletakkan asas untuk mencipta dan memuaskan ekonomi hijau dengan menyediakan barangan dan perkhidmatan hijau, mempromosikan teknik pembuatan yang lebih hijau, meningkatkan permintaan untuk barangan dan perkhidmatan hijau, dan mewujudkan pekerjaan hijau.					
5.	Green entrepreneurship can not only reduce the impact on the environment but also open up new opportunities in the market. Keusahawanan hijau bukan sahaja dapat mengurangkan kesan kepada alam sekitar malah dapat membuka peluang baharu dalam pasaran					

GANTT CHART

ACTIVITY	WEEK												
	1	2	3	4	5	6	7	8	9	10	11	12	13
Create a group whatsapp and discuss with supervisor for the first meeting through online	■												
Determination of title and submit into online system	■												
Search for articles that match the title	■												
Make a discussion with groupmates	■												
Starting up the research proposal		■											
Preparation of Chapter 1, 2, and 3			■	■									
Submit to supervisor					■								
Redo and do correction						■							
Final submission and preparation for presentation of PPTA 1						■							
Start to collect the data							■	■					

Data analysis													
Preparation of Chapter 4 and 5													
Submit draft to supervisor of PPTA 2													

ASSESSMENT FORM FOR FINAL YEAR RESEARCH PROJECT: RESEARCH REPORT (Weight 50%)
(COMPLETED BY SUPERVISOR AND EXAMINER)

Student's Name: 1.MUHAMMAD SYAZWAN BIN CHE GHOBI A19A0378

2.NUR SYAFIZAH HAZIRAH BINTI MOHD GANI A19A0621

3. RABIATUL ADAWIYAH BINTI HASAN A19A0802

4. WAN IZZUDDIN WAN MOHAMAD A19A0973

Name of Supervisor: Dr. Siti Afiqah Binti Zainuddin   **Name of Programme:** SAK
Research Topic: The Effect of Green Entrepreneurial Intention on Sustainable Reporting

NO.	CRITERIA	PERFORMANCE LEVEL				WEIGHT	TOTAL
		POOR (1 MARK)	FAIR (2 MARKS)	GOOD (3 MARKS)	EXCELLENT (4 MARKS)		
1.	**Content (10 MARKS)** (Research objective and Research Methodology in accordance to comprehensive literature review) Content of report is systematic and scientific (Systematic includes Background of study, Problem Statement, Research Objective, Research Question) (Scientific refers to researchable topic)	Poorly clarified and not focused on Research objective and Research Methodology in accordance to comprehensive literature review.	Fairly defined and fairly focused on Research objective and Research Methodology in accordance to comprehensive literature review.	Good and clear of Research objective and Research Methodology in accordance to comprehensive literature review with good facts.	Strong and very clear of Research objective and Research Methodology in accordance to comprehensive literature review with very good facts.	____ x 1.25 (Max: 5) ____	
		Content of report is written unsystematic that not include Background of study, Problem Statement, Research Objective, Research Question and unscientific with unsearchable topic.	Content of report is written less systematic with include fairly Background of study, Problem Statement, Research Objective, Research Question and less scientific with fairly researchable topic.	Content of report is written systematic with include good Background of study, Problem Statement, Research Objective, Research Question and scientific with good researchable topic.	Content of report is written very systematic with excellent Background of study, Problem Statement, Research Objective, Research Question and scientific with very good researchable topic.	x 1.25 (Max: 5)	

ASSESSMENT FORM FOR FINAL YEAR RESEARCH PROJECT: RESEARCH REPORT (Weight 50%)
(COMPLETED BY SUPERVISOR AND EXAMINER)

2.	Overall report format (5 MARKS)	Submit according to acquired format	The report is not produced according to the specified time and/or according to the format	The report is produced according to the specified time but fails to adhere to the format.	The report is produced on time, adheres to the format but with few weaknesses.	The report is produced on time, adheres to the format without any weaknesses.	____x 0.25 (Max: 1)	
		Writing styles (clarity, expression of ideas and coherence)	The report is poorly written and difficult to read. Many points are not explained well. Flow of ideas is incoherent.	The report is adequately written; Some points lack clarity. Flow of ideas is less coherent.	The report is well written and easy to read; Majority of the points is well explained, and flow of ideas is coherent.	The report is written in an excellent manner and easy to read. All of the points made are crystal clear with coherent argument.	____x 0.25 (Max: 1)	
		Technicality (Grammar, theory, logic and reasoning)	The report is grammatically, theoretically, technically and logically incorrect.	There are many errors in the report, grammatically, theoretically, technically and logically.	The report is grammatically, theoretically, technically and logically correct in most of the chapters with few weaknesses.	The report is grammatically, theoretically, technically, and logically perfect in all chapters without any weaknesses.	____x 0.25 (Max: 1)	
		Reference list (APA Format)	No or incomplete reference list.	Incomplete reference list and/or is not according to the format.	Complete reference list with few mistakes in format adherence.	Complete reference list according to format.	____x 0.25 (Max: 1)	
		Format organizing (cover page, spacing, alignment, format structure, etc.)	Writing is disorganized and underdeveloped with no transitions or closure.	Writing is confused and loosely organized. Transitions are weak and closure is ineffective.	Uses correct writing format. Incorporates a coherent closure.	Writing include a strong beginning, middle, and end with clear transitions and a focused closure.	____x 0.25 (Max: 1)	

3.	**Research Findings and Discussion (20 MARKS)**	Data is not adequate and irrelevant.	Data is fairly adequate and irrelevant.	Data is adequate and relevant.	Data is adequate and very relevant.	____ x 1 (Max:4)	
		Measurement is wrong and irrelevant	Measurement is suitable and relevant but need major adjustment.	Measurement is suitable and relevant but need minor adjustment.	Measurement is excellent and very relevant.	____ x 1 (Max:4)	
		Data analysis is inaccurate	Data analysis is fairly done but needs major modification.	Data analysis is satisfactory but needs minor modification.	Data analysis is correct and accurate.	____ x 1 (Max:4)	
		Data analysis is not supported with relevant output/figures/tables and etc.	Data analysis is fairly supported with relevant output/figures/tables and etc.	Data analysis is adequately supported with relevant output/figures/table and etc.	Data analysis is strongly supported with relevant output/figures/table and etc.	____ x 1 (Max:4)	
		Interpretation on analyzed data is wrong.	Interpretation on analyzed data is weak.	Interpretation on analyzed data is satisfactory.	Interpretation on analyzed data is excellent	____ x 1 (Max:4)	
4.	**Conclusion and Recommendations (15 MARKS)**	Implication of study is not stated.	Implication of study is weak.	Implication of study is good.	Implication of study is excellent	____ x 1.25 (Max: 5)	
		Conclusion is not stated	Conclusion is weakly explained.	Conclusion is satisfactorily explained.	Conclusion is well explained.	____ x 1.25 (Max:5)	
		Recommendation is not adequate and irrelevant.	Recommendation is fairly adequate and irrelevant.	Recommendation is adequate and relevant.	Recommendation is adequate and very relevant.	____ x 1.25 (Max:5)	
						TOTAL (50 MARKS)	

ASSESSMENT FORM FOR FINAL YEAR RESEARCH PROJECT (PPTA II): REFLECTIVE NOTE (Weight 20%)
(COMPLETED BY SUPERVISOR)

Student's Name: : **1. MUHAMMAD SYAZWAN BIN CHE GHOBI A19A0378**

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3. RABIATUL ADAWIYAH BINTI HASAN A19A0802

4. WAN IZZUDDIN WAN MOHAMAD A19A0973

Name of Supervisor: **Dr. Siti Afiqah Binti Zainuddin**   Name of Programme: **SAK**
Research Topic: **The effect of Green Entrepreneurial intention on Sustainable Reporting**

NO.	CRITERIA	PERFORMANCE LEVEL				WEIGHT	TOTAL
		POOR (1 MARK)	FAIR (2 MARKS)	GOOD (3 MARKS)	EXCELLENT (4 MARKS)		
1.	Determination	Is not determined and does not put in any effort in completing the research report	Is determined but puts in little effort in completing the research report	Is determined and puts in reasonable effort in completing the research report	Is very determined and puts in maximum effort in completing the research report	____x1 (Max:4)	
2.	Commitment	Is not committed and does not aim to complete on time and/or according to the requirements	Is committed but makes little effort to complete according to the requirements	Is committed and makes reasonable effort in fulfilling some of the requirements	Is very committed and makes very good effort in fulfilling all the requirements, without fail.	____x1 (Max:4)	
3.	Frequency in meeting supervisor	Has not met the supervisor at all.	Has met the supervisor but less than five times.	Has met the supervisor for at least five times.	Has met the supervisor for more than five times.	____x1 (Max:4)	
4.	Take corrective measures according to supervisor's advice	Has not taken any corrective action according to supervisor's advice.	Has taken some corrective actions but not according to supervisor's advice, or with many mistakes.	Has taken some corrective actions and most are according to supervisor's advice, with some mistakes.	Has taken corrective actions all according to supervisor's advice with few mistakes.	____x1 (Max:4)	
5.	Initiative	Does not make any initiative to do the research.	Make the initiative to work but requires consistent monitoring.	Make the initiative to do the research with minimal monitoring required.	Makes very good initiative to do the research with very little monitoring required.	____x1 (Max:4)	
TOTAL (20 MARKS)							/20

ASSESSMENT FORM FOR FINAL YEAR RESEARCH PROJECT (PPTA II): TOTAL MARKING SCHEME
(COMPLETED BY SUPERVISOR & EXAMINER)

Research Topic: The Effect of Entrepreneurial Intention on Sustainable Reporting

Student's Name: 1. MUHAMMAD SYAZWAN BIN CHE GHOBI A19A0378

2. NUR SYAFIZAH HAZIRAH BINTI MOHD GANI A19A0621

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4. WAN IZZUDDIN WAN MOHAMAD A19A0973

Assessment	Marks Given By Supervisor	Marks Given By Examiner	Total
Effort (20%) - *Reflective Note*			
Presentation (20%)			/ 2 =
Research Paper (10%)			/ 2 =
Research Report (50%)			/ 2 =
GRAND TOTAL (100%)			

Name of Supervisor: Dr Siti Afiqah Binti Zainuddin   **Signature:** _____   **Date:** _____

Name of Examiner : Dr Tahirah Binti Abdullah   **Signature:** _____   **Date:** _____

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Semester*: Semester 7*
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Rabiatul

Rabiatul Adawiyah Binti Hasan
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Tarikh/*Date*: 24 / 1 / 2023

Pengesahan Penyelia/*Supervis or*:   Tandatangan/*Signature:*   Tarikh/*Date:*   4/2/2023

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Semester*: Semester 7*
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Hazirah

Nur Syafizah Hazirah Binti Mohd
Gani

A19A0621

Tarikh/*Date*: 24 / 1 / 2023

Pengesahan Penyelia/*Supervisor*:
Tandatangan/*Signature:*
Tarikh/*Date: 4/2/2023*

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Semester*: Semester 7*
Nama Program/*Name of Programme:* SAK
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Sekian, terima kasih

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